

Judge Harris will be honored for his dedicated service and work with the Calabasas Teen Court Program—a program run by teens, and for teens that is designed to interrupt developing patterns of criminal behavior, promote self-esteem and provide motivation for self improvement and a healthy attitude toward authority.

Judge Harris graduated from San Fernando Valley State College (now Cal State Northridge) and the University of San Diego School of Law. He was appointed to the Municipal Court by former Governor Deukmejian in 1991. Prior to this appointment he served as a Los Angeles County Deputy District Attorney, including many years at the San Fernando Court. During this time, many of his accomplishments were in the area of nursing home reform. He was instrumental in changing a section of the penal code in 1986 to expedite the testimony of elderly crime victims and witnesses.

It is our distinct pleasure to ask our colleagues to join with us in saluting both Judge Farrell and Judge Harris for their outstanding achievements, and to congratulate them for receiving the prestigious honors granted them by the San Fernando Valley Bar Association.

MARRIAGE TAX PENALTY RELIEF ACT OF 2000

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 10, 2000

Mr. CASTLE. Mr. Speaker, I support H.R. 6, the "Marriage Tax Penalty Relief Act of 2000," and I urge that we continue to work toward enactment of bipartisan legislation that includes sensible tax relief and progress on reducing the national debt.

Mr. Speaker, I have not been shy in expressing the need for debt reduction. I stand squarely behind conservative economists, such as Federal Reserve Chairman Alan Greenspan, in calling for debt reduction as the highest priority for managing our surplus. I think tax cuts are an important way of providing relief for working Americans, but reducing the debt is also essential for improving the economic well-being of all Americans. Reducing the national debt lowers interest rates on everything from student loans to mortgages to credit cards to business loans. It provides financial relief to a broad range of people without the need for a large bureaucracy at the Internal Revenue Service (IRS) to administer and enforce the financial relief, as tax cuts require.

Relieving the national debt is also a matter of generational equity. I am convinced of the need to give future generations a fresh start in managing this country. Saddling them with more than \$5 trillion in national debt handicaps their ability to provide for future needs.

The Marriage Tax Penalty Relief Act also addresses an important equity issue—equal treatment of married couples. Under current law, dual income couples pay a higher share of taxes than single income couples with the same income. In addition, they pay a higher

share of taxes than they would if they were both single. The primary reasons are because the 15 percent tax bracket and the standard deduction for married couples is not twice that of single earners. This creates a "tax penalty" for dual income married couples, including many working class families where both parents must work to make ends meet. According to the Congressional Budget Office, the average marriage penalty is almost \$1400 a year. Between 1969 and 1995, the fraction of working-age couples in which both spouses earned income increased from 48 percent to 72 percent. In Delaware alone, there are 74,120 families that suffer from the marriage tax penalty.

Republicans and Democrats alike agree that these statistics cry out for some level of relief. President Clinton proposed a \$45 billion relief package. House Democrats proposed a limited \$89 billion relief package. House Republicans have proposed a \$180 billion tax package that provides relief to more families. Marriage penalty relief was an element of the alternative tax package I introduced in 1999. Working families can benefit from debt reduction in the form of lower mortgage rates and lower interest rates on consumer debt, but they also deserve relief from a tax policy that penalizes married couples who must both work to provide for their family.

Both parties should lay aside their rhetoric and budget gimmicks that allow the President to claim he can pay down the entire debt, invest in large new spending programs, provide tax cuts, and still preserve Social Security. Instead, we need to come together, election year or not, and make judicious, common-sense decisions on how we will prudently allocate the surplus among tax relief, debt reduction, and priority programs like defense and education. We cannot make unrealistic promises on tax cuts or spending based on ten year budget projections that could rapidly change.

I support H.R. 6 because I recognize that working families deserve relief. H.R. 6 makes a strong statement to budget negotiators that marriage penalty relief must be a priority. It will serve as a good starting point for negotiations that should lead to a fair compromise that includes tax relief, debt reduction, and sensible spending for important programs. I support H.R. 6 and will continue to work to enact effective and fair marriage penalty relief this year.

TRIBUTE TO INVESTIGATOR RAMONA YOUNG ON HER RETIREMENT FROM THE OFFICE OF THE PUBLIC DEFENDER

HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Monday, February 14, 2000

Mr. PALLONE. Mr. Speaker, on Friday, February 18, 2000, a retirement party in honor of Ms. Ramona J. Young will be held at the Garden Manor in Aberdeen, NJ. Ms. Young will be honored by her friends and family on the occasion of her retirement after a distinguished career as an Investigator with the New Jersey Office of the Public Defender.

Ramona Young has devoted herself to helping others in many capacities. A registered nurse, she graduated from the Montefiore Hospital School of Nursing in the Bronx, New York, and worked as an operating room nurse. In January 1975, Ms. Young came to work with the Department of the Public Advocate as a Field Representative in the Division of Citizen Complaints. In this position, she handled all the problems presented to her by New Jersey residents, ranging from motor vehicle complaints to issues relating to heating problems, always responding in an effective and courteous manner. She remained with the Division of Citizen Complaints until July of 1986.

At that time, Ms. Young was transferred to the Public Advocate's Division of Mental Health Advisory in Farmingdale, NJ, as a Field Representative covering Monmouth and Ocean Counties, NJ. In this position, she called upon the use of her nurse's training to help those people who, as the saying goes, "fall between the cracks." Ms. Young recognized that people are not just bureaucratic statistics. She worked tirelessly on behalf of people with legitimate grievances who need assistance from supportive, qualified professionals in a position to help. Guided by this philosophy, Ms. Young helped countless people through the bureaucratic maze for a fair and just resolution of their cases.

In 1995, Ms. Young was transferred from Mental Health Advocacy to the Office of Public Defender, Criminal Division, as a Principal State Investigator. Her assignment was in the Union County, NJ, Trial Region. Once again, Ms. Young proved to be a dedicated and effective advocate for the disadvantaged. She always put her experience and training to work, combined with a strong measure of compassion and professionalism. The result was unfailingly accurate, impartial and professional investigations.

Mr. Speaker, it is an honor to pay tribute to Ramona Young on the occasion of her retirement. While the Office of the Public Defender is losing a talented and dedicated professional, I hope and trust she will continue to contribute her energy and experience to the betterment of our community.

WILLIAM MEDESY, A LIFELONG ADVOCATE OF EDUCATION

HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Monday, February 14, 2000

Mr. MCINNIS. Mr. Speaker, I would like to take a moment to pause and remember a man that has dedicated his life to being a service to others. William Medesy passed away on February 1, 2000. He was 90 years old.

William was born in Cleveland in 1909. He graduated from Purdue University and went on to receive a master's degree from Yale University in 1938. William used his master's degree in forestry to work for the United States Forest Service and teach forestry at the University of New Hampshire until 1941. During World War II, as an officer in the United States Army Reserves, William served as a field artillery battery commander in the North